

Please replace the Abstract as rewritten below:

(see attached)

#### Abstract

~~A method for encoding a video signal comprises the steps of:~~

~~encoding a first complete frame by forming a bit stream containing information for its subsequent full reconstruction (150) the information being prioritised (148) into high and low priority information;~~

~~defining (160) at least one virtual frame on the basis of a version of the first complete frame constructed using the high priority information of the first complete frame in the absence of at least some of the low priority information of the first complete frame; and~~

~~encoding (146) a second complete frame by forming a bit stream containing information for its subsequent full reconstruction the information being prioritised into high and low priority information enabling the second complete frame to be fully reconstructed on the basis of the virtual frame rather than on the basis of the first complete frame. A corresponding decoding method is also described.~~

A method of encoding video frames to produce encoded video frames. Each encoded video frame is represented by a bit-stream, the bit-stream representative of an encoded video frame including high and low priority information. At least some of the low priority information is decoded from a bit-stream depending on decoding of at least some of the high priority information from the bit-stream. The method includes encoding a first video frame

to form a first encoded video frame, the first encoded video frame being represented by a first bit-stream including high and low priority information representative of the first video frame. A first complete reference frame is formed by decoding the high and low priority information from the first bit-stream. A first virtual reference frame is formed using the high priority information decoded from the first bit-stream in the absence of at least some of the low priority information.